

SENATE BILL 762

Q1

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By: **Senator Brinkley**

Introduced and read first time: February 4, 2011

Assigned to: Budget and Taxation

A BILL ENTITLED

1 AN ACT concerning

2 **Property Tax Assessments – Physical Inspection of Property**

3 FOR the purpose of repealing a requirement that the State Department of
4 Assessments and Taxation or the supervisor of assessments for a county value
5 all real property once in every 3–year cycle based on an exterior physical
6 inspection of the real property; requiring the Department’s review of each real
7 property assessment during a 3–year cycle to include a physical inspection
8 under certain circumstances; and generally relating to a requirement that the
9 State Department of Assessments and Taxation or the supervisor of
10 assessments value property based on an exterior physical inspection.

11 BY repealing and reenacting, with amendments,
12 Article – Tax – Property
13 Section 2–203(b) and 8–104(b)(1)
14 Annotated Code of Maryland
15 (2007 Replacement Volume and 2010 Supplement)

16 SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF
17 MARYLAND, That the Laws of Maryland read as follows:

18 **Article – Tax – Property**

19 2–203.

20 (b) **(1)** For the review under subsection (a) of this section, real property is
21 not required to be reviewed individually or separately, but it may be grouped:

22 **[(1)] (I)** in areas;

23 **[(2)] (II)** by character or use; or

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 ~~[(3)]~~ (III) in any other manner that the Department considers to be
2 helpful or necessary.

3 **(2) THE REVIEW BY THE DEPARTMENT SHALL INCLUDE A**
4 **PHYSICAL INSPECTION IF:**

5 **(I) THE VALUE OF IMPROVEMENTS IS BEING INITIALLY**
6 **ESTABLISHED WITHIN THE MEANING OF § 8-401(B)(3) OF THIS ARTICLE;**

7 **(II) THE VALUE OF SUBSTANTIALLY COMPLETED**
8 **IMPROVEMENTS IS BEING ESTABLISHED UNDER § 8-104(C) OF THIS ARTICLE;**

9 **(III) THE PROPERTY IS THE SUBJECT OF A RECENT SALE;**

10 **(IV) THE PROPERTY OWNER REQUESTS A PHYSICAL**
11 **INSPECTION AS PART OF AN ACTIVE APPEAL; OR**

12 **(V) THE DEPARTMENT OR THE SUPERVISOR DETERMINES**
13 **THAT A PHYSICAL INSPECTION IS APPROPRIATE.**

14 8-104.

15 (b) (1) Notwithstanding a revaluation under subsection (c) of this section,
16 the Department or supervisor shall value all real property once in every 3-year cycle
17 based on [an exterior physical inspection] **A REVIEW** of the real property **UNDER §**
18 **2-203 OF THIS ARTICLE.**

19 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
20 June 1, 2011.